

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert and Bonnie Wozniak  
DOCKET NO.: 05-00798.001-R-1  
PARCEL NO.: 12-23-380-006

The parties of record before the Property Tax Appeal Board are Robert and Bonnie Wozniak, the appellants; and the Kane County Board of Review.

The subject property consists of a 2,748 square foot two-story style single family residence of brick and frame construction built in 1990. Features of the home include two full baths and one half-bath, a full unfinished basement, central air conditioning, a gazebo, deck, one fireplace and a three-car garage. The appellants appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process as the basis of the appeal.

The appellants submitted assessment data and descriptions on three properties located in close proximity along the same street as the subject. The properties were two-story brick and frame dwellings built in 1988 or 1989. The properties contained from two full baths with one half-bath to three full baths. They had central air conditioning, a deck, one fireplace and at least a two-car garage. They ranged in size from 2,702 to 3,306 square feet and had improvement assessments ranging from \$85,280 to \$102,983 or from \$29.82 to \$35.70 per square foot of living area. The subject's improvement was assessed at \$102,298 or \$37.23 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$90,642 or \$32.98 per square foot living area.

In addition, the appellants argued that his comparable number one, which is also the board of review's comparable number two, is most similar to the subject property, and is superior to the subject after extensive remodeling and upgrades. The appellants visually inspected this property to verify the data submitted. The appellants also noted that all of the boards of review's

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Kane County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	25,915
IMPR.:	\$	90,642
TOTAL:	\$	116,557

Subject only to the State multiplier as applicable.

PTAB/EEB/08-07/2005-00798

comparables have a finished basement, which is not indicated on the board of review's grid analysis.

The appellants also submitted a statistical graph and analysis of assessment increases and sales for the subject's subdivision and Kane County. The analysis compares property assessments from 2004 to 2005, including the subject, showing their increased assessment on a percentage basis. The appellant claimed this analysis indicates the subject incurred at least a 10% increase in its assessment above any increase incurred by the average comparable property within close proximity to the subject.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment of \$128,213 was disclosed. In addition, assessment data and descriptions on three properties were presented, along with evidence submitted by the appellant at the board of review hearing. Two of the comparables were the same comparables used by the appellant. Two of the properties consisted of two-story frame and brick dwellings. Information was not presented regarding the exterior construction of the third comparable, which is also a two-story dwelling. They were built from 1988 to 1996 and were depicted as containing central air conditioning, a full unfinished basement, a fireplace, at least a two-car garage, and a deck. They ranged in size from 2,702 to 2,951 per square foot of living area and had improvement assessments ranging from \$85,280 to \$105,806 or from \$29.82 to \$35.85 per square foot of living area. It is noted that comparable #2 received a \$15,000 reduction based on a poor condition.

Upon cross-examination by the appellant, the board of review testified the gazebo caused a \$1,500 market value increase in the subject property. The township assessor testified that an unfinished basement has an estimated market value of \$10 per square foot, if the basement is finished then \$5,000 is added to the market value, regardless of the size of the basement. Further, a three-car garage added \$2,500 to the market price as compared to a two-car garage. The board of review testified the comparable properties were comparable to the subject property even though each comparable was assessed at a level lower than the subject. It was argued that adjustments were needed for certain items such as a gazebo, finished basement and additional garage space. However, no data or supporting documents were provided to support the value added market prices for these items. No other properties within the township, other than comparable number two received an adjustment for a poor condition.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further

finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in this record. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and

convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The appellants have met this burden and a reduction in the subject's assessment is warranted.

The appellants' evidence implies in part, that the subject property is inequitably assessed based on statistical analyses. The Property Tax Appeal Board gave this evidence and argument little weight. The appellants attempted to demonstrate the subject's assessment was inequitable because of the percentage increase in its assessment from 2004 to 2005. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence. Foremost, the Board finds this type of analysis uses percentage increases from year to year. There was no credible evidence showing the assessments for the individual properties are indicative that the subject's assessment is inequitable. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

In this appeal, there were a total of four comparable properties submitted by the parties. The properties were similar in construction, style, age and location to the subject property and had improvement assessments ranging from \$85,280 to \$105,806 or \$29.82 to \$35.85 per square foot of living area. The subject improvement is assessed at \$37.23 per square foot of living area. The properties most similar to the subject in many respects were assessed at \$29.82 and \$31.15 per square foot of living area. However, comparable number two received a \$15,000 assessed value reduction based on a poor condition. The board of review did not sufficiently refute the appellant's credible testimony and argument that comparable number two was superior in condition when compared to the subject.

The board of review testified that the lower assessed properties required adjustments to justify the subject's assessment. Making the required adjustments, as testified to by the board of review, the appellant's comparable number two would have an even lower assessed value per square foot than is listed, because its finished basement outweighs any positive adjustment that would have to be made to comparable number two for not having a gazebo or additional garage space similar to the subject.

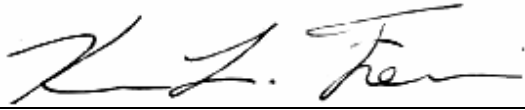
The subject's improvement assessment of \$37.23 per square foot is not supported by the comparables contained in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is warranted.

After considering the testimony and evidence presented, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.